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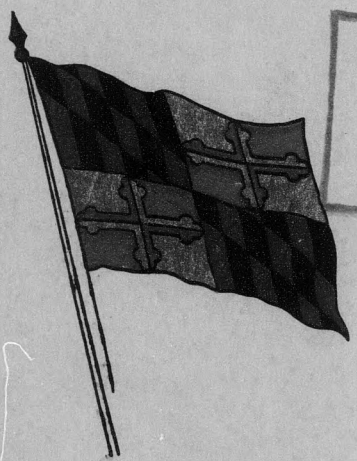
30TH ANNUAL REPORT

OF THE

Maryland Racing Commission

TO

THE GOVERNOR OF MARYLAND



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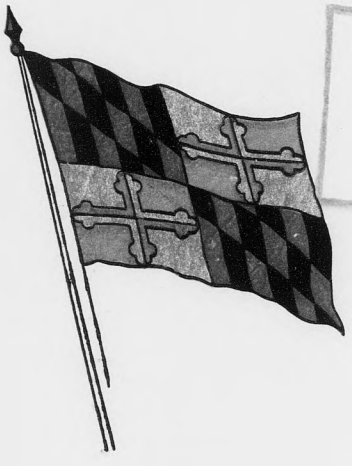

UNIVERSITY OF MARYLAND
MAY 12 1950

1949

THIRTIETH ANNUAL REPORT

OF THE

Maryland Racing Commission

TO

THE GOVERNOR OF MARYLAND

1949

MARYLAND RACING COMMISSION

BOARD

H. COURTENAY JENIFER, Chairman

FRANK SMALL, JR. — WILBUR R. DULIN

STAFF

J. WILLIAM GRAHAM, Secretary
MRS. WILLIAM CHESNUT, Administrative Assistant
MRS. CHARLOTTE V. KOLEGO, Senior Stenographer

STEWARD

JOSEPH F. FLANAGAN

AUDITOR

EDWARD G. SHIPLEY

INSPECTORS

CHARLES S. EARLY, Chief
GEORGE J. MUELLER, Special
GEORGE F. ABRECHT
E. GITTINGS MERRYMAN
MAX KAUFMAN
ROMAN SCHMECHEL
FRANK DELAHAY
H. GRAFTON PENNY
JOHN JEWELL
JAMES T. PHILBIN

VETERINARIANS

DR. F. M. KELLER, Chief
DR. J. A. STEWART — DR. HULBERT YOUNG

CHEMISTS

DR. JOHN A. HERCULSON, Chief
DR. VASILY KARPENKO, Assistant

MARYLAND RACING COMMISSION

504 MARYLAND TRUST BUILDING

BALTIMORE, MARYLAND

TO HIS EXCELLENCY, WILLIAM PRESTON LANE, JR.,

Governor of Maryland:

The Racing Commission submits herewith its Report for the year 1949. During the year, there were the usual one hundred days of racing at the State's four major or mile tracks and fifty days of racing at the five County Fair tracks. In addition to these running races, there were sixty days of harness racing. Two new tracks were opened during the year—Rosecroft and Ocean Downs, so that three harness tracks operated during the year. A license has been granted to an additional track—Baltimore Trotting Races Incorporated for 1950. The racing schedule for the ensuing year has been arranged earlier than usual and, therefore, can be published in this Report as follows:

RACING DATES 1950

Mile		
Laurel	March 25—April 7	12 days
Havre de Grace	April 8—April 26	16 "
Pimlico and	(April 29—May 27)	21—12 days
Havre de Grace	(4 dark Tuesdays)	9 days
Bowie	September 30—October 14 1 dark day	12 "
Laurel	October 17—November 1 1 dark day	13 "
Pimlico	November 3—November 17	13 "
Bowie	November 18—December 2	13 "
County Fairs		
Cumberland	July 18—22, July 25—29	10 days
Hagerstown	August 1—5, August 8—12	10 "
Bel Air	August 16—26	10 "
Timonium	August 30—September 9	10 "
Marlboro	September 13—23	10 "
Harness		
Rosecroft	May 22—June 16	20 nights
Laurel Raceway	June 17—July 13	20 "
Baltimore Trotting Races	July 14—August 9	20 "
Ocean Downs	August 10—September 5	20 "

There was a further decline in wagering in 1949 at the running tracks, but Laurel Raceways (harness track) had an increase in wagering of 42.27% over 1948 and when we add the wagering at the two new harness tracks, Rosecroft and Ocean Downs, to the tracks which operated in 1948, there is only a decrease of .0073 in total wagering. In other words, the total wagering of all tracks in 1948 was $98,942,730.00 and in 1949, it was $98,216,414.00, a decrease of $726,316.00—less than 1%. The following Exhibit A shows a comparison of the betting of the years 1948 and 1949 with percentage changes:

Exhibit A

COMPARISONS OF AMOUNTS BET

MILE TRACKS

	1948	1949	Percentage Change
Pimlico	$22,841,543.	$19,426,848.	—14.94
Bowie	21,398,698.	19,426,534.	— 9.21
Laurel	20,678,833.	15,440,474.	—25.33
Havre de Grace	15,634,486.	18,159,185.	+16.14
Totals	$80,553,560.	$72,453,041.	
	72,453,041.		
Decrease	$8,100,519.		—10.05

COUNTY FAIR TRACKS

Bel Air	$3,592,754.	$3,293,908.	— 8.31
Timonium	3,149,900.	3,078,539.	— 2.26
Marlboro	2,667,842.	3,373,287.	+26.44
Cumberland	2,645,472.	2,145,636.	—18.89
Hagerstown	2,626,151.	2,120,062.	—19.27
Totals	$14,682,119.	$14,011,432.	
	14,011,432.		
Decrease	$670,687.		— 4.56

HARNESS RACING

Laurel Raceway	$3,707,051.	$5,274,093.	+42.27
Ocean Downs		2,246,070.	-o-
Rosecroft		4,231,778.	-o-
Total		$11,751,941.	
		3,707,051.	
Increase		$8,044,890.	+217.01

	1948	1949	
Mile Tracks	$80,553,560.	$72,453,041.	—10.05
County Fair Tracks	14,682,119.	14,011,432.	— 4.56
Harness Tracks	3,707,051.	11,751,941.	+217.01
Grand Total	$98,942,730.	$98,216,414.	
	98,216,414.		
Decrease .73%	$ 726,316.		

The following Schedule B showing comparisons of revenue to the State from all tracks for the years 1948 and 1949 is interesting. There was a decrease in revenue at the mile tracks of 9.52% and a decrease at the County Fair tracks of 22.41%. The increase in revenue from Laurel Raceways in 1949 over 1948 and the new revenue from Ocean Downs and Rosecroft reduced the percentage loss from the running tracks substantially so that we completed the season with a decrease in revenue of only 3.77% or $172,632.34 under 1948. The change in taxation on County Fair tracks cost the State $100,000.00 revenue in 1949 so that when the $100,000 is deducted from the decrease of $172,632.34, we sustained a decrease of $72,632.34 or 1.58%.

Exhibit B

COMPARISONS OF REVENUE TO STATE

MILE TRACKS

	1948	1949
Pimlico	$1,077,766.82	$ 910,776.69
Bowie	991,322.67	899,135.66
Laurel	965,039.27	729,228.36
Havre de Grace	709,973.69	838,779.83
Totals	$3,744,102.45	$3,377,920.54
License Fees ($1,000. per day)	100,000.00	100,000.00
Grand Totals	$3,844,102.45	$3,477,920.54
	3,477,920.54	
Decrease 9.52%	$366,181.91	

COUNTY FAIR TRACKS

Bel Air	$145,231.06	$113,140.12
Timonium	124,231.30	103,294.76
Marlboro	105,046.63	116,165.78
Cumberland	102,359.48	57,712.34
Hagerstown	99,767.19	57,076.63
Grand Totals	$576,635.66	$447,389.63
	447,389.63	
Decrease 22.41%	$129,246.03	

HARNESS RACING

Laurel Raceway	$148,282.04	$210,963.72
Ocean Downs	–0–	89,842.80
Rosecroft	–0–	169,271.12
Totals	$148,282.04	$470,077.64
License Fees ($25. per night)	500.00	1,500.00
Grand Totals	$148,782.04	$471,577.64
		148,782.04
Increase 216.95%		$322,795.60

Mile Tracks	$3,844,102.45	$3,477,920.54
County Fair Tracks	576,635.66	447,389.63
Harness Tracks	148,782.04	471,577.64
Grand Totals	$4,569,520.15	$4,396,887.81
	4,396,887.81	
Decrease 3.77%	$172,632.34	

NOTE:

If 1948 rates of taxation on County Fair tracks had been in effect in 1949, the revenue to the State would have increased $100,000.00

Decrease 1.58% $72,632.34

Exhibit C is furnished for comparison of amount bet, revenue to State and percentage of revenue to amount bet at all tracks in the State. The mile tracks show an increase over the normal take of 4% from the wagering. This is due to revenue from breakage. Revenue from County Fairs is less than 4% and the revenue from harness tracks is a little over 4%.

1949

Exhibit C

	Amount Bet	Revenue to State	% Revenue Is to Bet
Mile Tracks	$72,453.041.	$3,477,920.54	4.80%
County Fair Tracks	14,011,432.	447,389.63	3.19%
Harness Tracks	11,751,941.	471,577.64	4.01%

1949

The peak year in betting in Maryland was 1946 and betting has declined since that year. The following Exhibit D gives the amount bet in 1946 with revenue to the State in that year and then compares subsequent years to and including 1949. It will be noticed that while the amount bet in 1947 was 6.30% less than in 1946, the revenue to the State increased that year by 15.59%. This was due to the change in taxation and was the first year of the 6% take to the tracks and 4% to the State. Both wagering and revenue to the State has steadily declined since 1947, both reaching their greatest loss in the year just concluded. This schedule applies to mile tracks only.

Exhibit D

COMPARISON OF MONIES BET AND REVENUE TO STATE, MILE TRACKS ONLY, 1946 TO 1949, INCLUSIVE

	Amount Bet	Revenue to State	
1946	$101,583,856.	$3,874,977.54	
1947	95,178,632.	4,479,378.31	
—6.30%	—$6,405,224.	+604,400.77	+15.59%
1947	$95,178,632.	4,479,378.31	
1948	80,553,560.	3,844,102.45	
—15.36%	—$14,625,072.	—$635,275.86	—14.18%
1948	$80,553,560.	$3,844,102.45	
1949	72,453,041.	3,477,920.54	
—10.05%	—$8,100,519.	—$366,181.91	—9.52%
1946	$101,583,856.	$3,874,977.54	
1949	72,453,041.	3,477,920.54	
—28.67%	—$29,130,815.	—$397,057.00	—10.24%

Pari-mutuel betting in Maryland was authorized under the Burke Act of 1920. The revenue from racing for that year to the State was $393,545.67. Schedule E which follows shows the

growth of this revenue to date, the number of days in any racing year producing the revenue, and the changes in taxation. It will be seen that since 1920 direct revenue to the State from racing has increased over $4,000,000.00. This increase does not include, of course, the vast revenue derived from taxes on property, live-stock investments, etc.

Exhibit E

METHOD OF TAXATION

MILE TRACKS

1920 to 1932 inclusive:

License fee of $6,000.00 per day
15% of net revenue
No tax on betting

1933 to Spring of 1939 inclusive:

License fee of $6,000.00 per day
15% of net revenue
1% of money wagered

1939 Fall to 1944 inclusive:

License fee of $6,000.00 per day
15% of net revenue
2% of money wagered

1945 to 1946 inclusive:

License fee of $6,000.00 per day
15% of net revenue
2% of money wagered
All of breakage

1946 to:

License fee of $1,000.00 per day
4% of money wagered
½ of breakage

COUNTY FAIR TRACKS

1937 to 1940 inclusive:

1% of money wagered over $500,000.00
5% of net revenue

1941 to 1946 inclusive:

2% of money wagered over $500,000.00
5% of net revenue

1947 to 1948 inclusive:

1% of first $500,000.00 wagered
2% of next $500,000.00 wagered
4% of all over $1,000,000.00 wagered
½ of breakage

1949 to:

First $500,000.00 of money wagered: exempt
Next $500,000.00 of money wagered: @ 1%
Next $500,000.00 of money wagered: @ 2%
All over $1,500,000.00 of money wagered: @ 4%
½ of breakage

HARNESS TRACKS

1948 to:

License fee of $25.00 per night
4% of money wagered.

Year	Tracks	No. of Racing Days		Revenue to State
1920	4—Mile	69		$393,545.67
1921	4—Mile	93		805,185.00
1922	4—Mile	92		662,757.33
1923	4—Mile	92		695,819.27
1924	4—Mile	92		705,362.80
1925	4—Mile	92		715,716.96
1926	4—Mile	92		703,739.91
1927	4—Mile	92		694,112.81
1928	4—Mile	92		716,661.74
1929	4—Mile	92		727,649.89
1930	4—Mile	92		663,228.71
1931	4—Mile	97		660,440.70
1932	4—Mile	100		585,483.36
1933	4—Mile	100		899,903.69
1934	4—Mile	100		863,269.89
1935	4—Mile	100		915,040.04
1936	4—Mile	100		949,334.21
1937	4—Mile	100	$992,966.79	
	5—½ Mile	49	15,637.70	1,008,604.49
1938	4—Mile	100	890,986.40	
	5—½ Mile	50	17,727.55	908,713.95
1939	4—Mile	100	1,153,189.71	
	5—½ Mile	50	26,919.51	1,180,109.22
1940	4—Mile	100	1,318,066.96	
	5—½ Mile	50	43,311.73	1,361,378.69
1941	4—Mile	100	1,753,083.80	
	5—½ Mile	50	126,480.75	1,879,564.55
1942	4—Mile	100	1,612,389.68	
	5—½ Mile	50	121,895.93	1,734,285.61
1943	1—Mile	50	1,323,463.76	
	3—½ Mile	30	88,192.40	1,411,656.16
1944	2—Mile	100	2,682,872.14	
	4—½ Mile	40	153,737.98	2,836,610.12
1945	2—Mile	82	3,573,918.20	
	4—½ Mile	40	217,979.07	3,791,897.27
1946	4—Mile	100	3,768,254.40	
	5—½ Mile	50	317,881.60	4,086,136.00
1947	4—Mile	100	4,462,575.15	
	5—½ Mile	50	606,772.71	5,069,347.86
1948	4—Mile	100	3,829,318.75	
	5—½ Mile	50	576,635.66	
	1—Harness	20	148,782.04	4,554,736.45
1949	4—Mile	100	3,477,920.54	
	5—½ Mile	50	447,389.63	
	3—Harness	60	471,577.64	4,396,887.81

For the information of horsemen, track management and the public generally, we have prepared the following Exhibit F. This schedule shows the gross revenue to tracks from the 6% take and the percentage of that take distributed in purses.

Exhibit F

RATIO OF PURSES TO TAKE

Year	Track	Take	Purses	Percentage
1946	Havre de Grace	$1,973,995.	$661,500.	33.51
	Laurel	1,742,771.	665,855.	38.20
	Pimlico	2,482,159.	985,950.	39.72
	Bowie	1,927,783.	642,460.	33.32
	Bel Air	361,908.	84,100.	23.24
	Cumberland	282,634.	76,700.	27.14
	Hagerstown	284,548.	67,000.	23.55
	Marlboro	298,196.	81,700.	27.40
	Timonium	312,661.	80,800.	25.84
1947	Havre de Grace	1,480,180.	709,735.	47.92
	Laurel	1,579,187.	747,500.	47.33
	Pimlico	1,830,176.	1,034,500.	56.52
	Bowie	1,465,689.	646,500.	44.10
	Bel Air	278,324.	84,300.	30.29
	Cumberland	206,649.	82,200.	39.78
	Hagerstown	200,440.	80,300.	40.06
	Marlboro	235,734.	82,600.	35.04
	Timonium	238,653.	82,550.	34.59
1948	Havre de Grace	1,022,663.	661,900.	64.72
	Laurel	1,378,616.	729,850.	52.94
	Pimlico	1,534,598.	925,125.	60.28
	Bowie	1,419,297.	631,500.	44.49
	Bel Air	267,086.	88,100.	32.99
	Cumberland	205,268.	82,000.	39.95
	Hagerstown	202,290.	82,000.	40.54
	Marlboro	208,403.	82,600.	39.63.
	Timonium	237,229.	83,200.	35.07
	Laurel (Harness)	278,837.	89,800.	32.20
1949	Havre de Grace	1,201,963.	649,256.	54.01
	Laurel	1,038,038.	612,500.	59.00
	Pimlico	1,299,314.	724,619.	55.76
	Bowie	1,287,666.	623,838.	48.44
	Bel Air	269,018.	87,200.	32.41
	Cumberland	190,625.	79,400.	41.65
	Hagerstown	189,478.	79,200.	41.80
	Marlboro	273,632.	82,300.	30.08
	Timonium	254,866.	82,900.	32.53
	Laurel (Harness)	384,713.	117,600.	30.57
	Ocean Downs (Harness)	170,736.	98,000.	57.40
	Rosecroft (Harness)	315,984.	114,150.	36.13

Exhibit G which follows gives the present status of the Racing Fund, which is the one-half of 1% take authorized by law for improvement at the mile tracks.

Exhibit G

RACING FUND

	Balance 12/31/48	Additions in 1949	Withdrawals 1949	Balance 12/31/49
Bowie	$183,747.51	$97,132.67	$180,427.76	$100,452.42
Havre de Grace	355,014.72	90,795.93	122,951.46	322,859.19
Laurel	—o—	77,202.37	77,202.37	—o—
Pimlico	548,975.61	97,134.25	10,156.19	635,953.67
TOTALS	$1,087,737.84	$362,265.22	$390,737.78	$1,059,265.28

We express our appreciation to the Attorney General, Mr. Hall Hammond, and his assistants for their usual wise and helpful assistance in the legal problems confronting the Commission.

A Statement for the year of the receipts and expenditures of the Commission, are submitted herewith.

During the year, the Commission employed the auditing firm of Haskins & Sells to examine and audit the accounts of all Racing Associations in Maryland so that in the future the accounting systems of the Associations will be uniform and more detail of track management will be available to the Governor, to the Legislature and to the Commission. Track management has been cooperative and the Commission hopes to effect economics in management and supervision for the year 1950.

A Committee was appointed by the Chairman at the suggestion of the Commission for the study of purse distribution. This Committee is as follows: Hall Hammond, Attorney General, Chairman; Janon Fisher, Jr., Secretary of the American Trainers Association; Edward O'Hara, Secretary and Manager of Bowie and Marlboro; John O. Needles, Secretary and Manager of Pimlico and Laurel and John Manfuso, President of Horseman's Benevolent Protective Association. Decrease in wagering has occasioned reduction in purses. Expenses of horsemen have increased. Horsemen should assume their fair proportion only of the decrease in wagering and we hope that the Committee will determine upon an equitable distribution of the loss in wagering between horsemen and the Associations. The Commission expresses its appreciation to Mr. Manfuso for his efforts in helping the Commission and the Associations to reach a sensible solution of this problem. The Commission awaits with interest the report of the Committee.

Schedule F showing the percentage of purse distribution to the revenue of tracks from the 6% take set forth in this Report will be helpful to the Committee.

Respectfully submitted,

H. COURTENAY JENIFER, Chairman
FRANK SMALL, JR.
WILBUR R. DULIN

J. WILLIAM GRAHAM, *Secretary*

MARYLAND RACING COMMISSION
BALTIMORE, MARYLAND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949.

RECEIPTS

COUNTY FAIRS:			
Cumberland Fair Association, Inc., Cumberland:			
10 Days racing @ $50.00 per day	$ 500.00		
Tax on money wagered—1% on all over $500,000 and not over $1,000,000—2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000 Total amount wagered $2,145,636.00	40,825.44		
One-half of breakage	16,886.90	$ 58,212.34	
Agricultural and Mechanical Association of Washington County—Hagerstown:			
10 Days racing @ $50.00 per day	$ 500.00		
Tax on money wagered—1% on all over $500,000 and not over $1,000,000—2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000 Total amount wagered $2,120,062.00	39,802.48		
One-half of breakage	17,274.15	57,576.63	
Harford County Fair Association, Inc., Bel Air:			
10 Days racing @ $50.00 per day	$ 500.00		
Tax on money wagered—1% on all over $500,000 and not over $1,000,000—2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000 Total amount wagered $3,293,908.00	86,756.32		
One-half of breakage	26,383.80	113,640.12	
Maryland State Fair and Agricultural Society of Baltimore County—Timonium:			
10 Days racing @ $50.00 per day	$ 500.00		
Tax on money wagered—1% on all over $500,000 and not over $1,000,000—2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000 Total amount wagered $3,078,539.00	78,141.56		
One-half of breakage	25,153.20	103,794.76	
Southern Maryland Agricultural Fair Association—Marlboro:			
10 Days racing @ $50.00 per day	$ 500.00		
Tax on money wagered—1% on all over $500,000 and not over $1,000,000—2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000 Total amount wagered $3,373,287.00	89,931.48		
One-half of breakage	26,234.30	116,665.78	
Total Receipts From County Fairs			$ 449,889.63

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949.

TOTAL RECEIPTS FROM COUNTY FAIRS—(Forward)			$ 449,889.63
HARNESS RACING TRACKS:			
Rosecroft Trotting and Pacing Association, Oxon Hill:			
20 Nights racing @ $25.00 per night	$ 500.00		
Tax of 4% on money wagered—Total amount wagered $4,231,778.00	169,271.12	$169,771.12	
Laurel Harness Racing Association, Laurel Raceway:			
20 Nghts racing @ $25.00 per night	$ 500.00		
Tax of 4% on money wagered—Total amount wagered $5,274,093.00	210,963.72	211,463.72	
Ocean Downs Racing Association, Ocean Downs:			
20 Nights racing @ $25.00 per night	$ 500.00		
Tax of 4% on money wagered—Total amount wagered $2,246,700.00	89,842.80	90,342.80	
Total Receipts From Harness Racing			$ 471,577.64
ONE MILE TRACKS:			
Harford Agricultural and Breeders' Association—Havre de Grace:			
25 Days racing @ $1,000 per day	$ 25,000.00		
4% Tax on money wagered	726,367.39		
One-half of breakage	112,412.44	863,779.83	
Maryland State Fair, Inc., Laurel:			
25 Days racing @ $1,000 per day	$ 25,000.00		
4% Tax on money wagered	617,618.96		
One-half of breakage	111,609.40	754,228.36	
Maryland Jockey Club of Baltimore City, Pimlico:			
25 Days racing @ $1,000 per day	$ 25,000.00		
4% Tax on money wagered	777,073.93		
One-half of breakage	133,702.76	935,776.69	
Southern Maryland Agricultural Association—Bowie:			
25 Days racing @ $1,000 per day	$ 25,000.00		
4% Tax on money wagered	777,061.36		
One-half of breakage	122,074.30	924,135.66	
Total Receipts From One Mile Tracks			$ 3,477,920.54
TOTAL RECEIPTS FROM COUNTY FAIRS—(Forward)			$ 449,889.63
TOTAL RECEIPTS FROM HARNESS RACING—(Forward)			$ 471,577.64
TOTAL RECEIPTS FROM ONE MILE TRAOKS—(Forward)			$ 3,477,920.54

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949.

TOTAL RECEIPTS FROM COUNTY FAIRS—(Forward)			$ 449,889.63
TOTAL RECEIPTS FROM HARNESS RACING TRACKS—(Forward)			$ 471,577.64
TOTAL RECEIPTS FROM ONE MILE TRACKS—(Forward)			$ 3,477,920.54
MISCELLANEOUS:			
LICENSE FEES:			
Owners	$ 8,852.00		
Trainers	1,472.00		
Jockets	650.00	$ 10,974.00	
REGISTRATION FEES:			
Agents	$ 156.00		
Jockey Agents	570.00		
Assumed Names	3,440.00	4,166.00	
Total Miscellaneous Receipts			$ 15,140.00
TOTAL OF ALL RECEIPTS			$ 4,414,527.81

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949.

TOTAL OF ALL RECEIPTS—(Forward)		$ 4,414,527.81
COUNTY FAIRS:	*DISBURSEMENTS*	
TO TREASURERS OF COUNTIES:		
10 Days Racing in Each County at a License Fee of $50.00 per day:		
Allegany County—(Cumberland Fair Association—Cumberland)	$ 500.00	
Washington County—(Agricultural and Mechanical Association of Washington County—Hagerstown)	500.00	
Harford County—(Harford County Fair Association—Bel Air)	500.00	
Baltimore County—(Maryland State Fair and Agricultural Society of Baltimore County—Timonium)	500.00	
Prince George's County—(Southern Maryland Agricultural Fair Association—Marlboro)	500.00	
Total Disbursements to Treasurers of Counties for County Fairs		$ 2,500.00
TO STATE COMPTROLLER:		
HALF BREAKAGE FOR USE OF MARYLAND STATE FAIR BOARD:		
Cumberland Fair Association, Inc., Cumberland:		
One-half of breakage	$ 16,886.90	
Agricultural and Mechanical Association of Washington County—Hagerstown:		
One-half of breakage	17,274.15	
Harford County Fair Association, Inc., Bel Air:		
One-half of breakage	26,383.80	
Maryland State Fair and Agricultural Society of Baltimore County—Timonium:		
One-half of breakage	25,153.20	
Forward	$ 85,698.05	
TOTAL OF ALL RECEIPTS—(Forward)		$ 4,414,527.81
TOTAL DISBURSEMENTS TO TREASURERS OF COUNTIES FOR COUNTY FAIRS—(Forward)		$ 2,500.00
HALF BREAKAGE AT FAIR ASSOCIATIONS TO STATE COMPTROLLER FOR USE OF MARYLAND STATE FAIR BOARD—(Forward)	$ 85,698.05	

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949.

TOTAL OF ALL RECEIPTS—(Forward)		$ 4,414,527.81
TOTAL DISBURSEMENTS TO TREASURERS OF COUNTIES FOR COUNTY FAIRS—(Forward)		$ 2,500.00
HALF BREAKAGE AT FAIR ASSOCIATIONS TO STATE COMPTROLLER FOR USE OF MARYLAND STATE FAIR BOARD—(Forward)	$ 85,698.05	
COUNTY FAIRS—(Continued):		
TO STATE COMPTROLLER:		
HALF BREAKAGE FOR USE OF MARYLAND STATE FAIR BOARD:		
Southern Maryland Agricultural Fair Association—Marlboro:		
One-half of breakage	26,234.30	
Total Half-Breakage at Fair Associations to State Comptroller for Use of Maryland State Fair Board		111,932.35
TAX ON BETTING:		
Cumberland Fair Association, Inc., Cumberland:		
Tax on betting—1% on all over $500,000 and not over $1,000,000; 2% on all over $1,500,000—4% on all over $1,500,000—Total amount wagered $2,145,636.00	$ 40,825.44	
Agricultural and Mechanical Association of Washington County—Hagerstown:		
Tax on betting—1% on all over $500,000 and not over $1,000,000; 2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000—Total amount wagered $2,120,062.00	39,802.48	
Harford County Fair Association, Inc., Bel Air:		
Tax on betting—1% on all over $500,000 and not over $1,000,000; 2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000—Total amount wagered $3,293,908.00	86,756.32	
Forward	$ 167,384.24	

TOTAL OF ALL RECEIPTS—(Forward)		$ 4,414,527.81
TOTAL DISBURSEMENTS TO TREASURERS OF COUNTIES FOR COUNTY FAIRS—(Forward)		$ 2,500.00
TOTAL HALF BREAKAGE AT FAIR ASSOCIATIONS TO STATE COMPTROLLER FOR USE OF MARYLAND STATE FAIR BOARD—(Forward)	$ 111,932.35	

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949.

TOTAL OF ALL RECEIPTS—(Forward)				$ 4,414,527.81
TOTAL DISBURSEMENTS TO TREASURERS OF COUNTIES FOR COUNTY FAIRS—(Forward)				$ 2,500.00
TOTAL HALF BREAKAGE AT FAIR ASSOCIATIONS TO STATE COMPTROLLER FOR USE OF MARYLAND STATE FAIR BOARD—(Forward)		$ 111,932.35		
COUNTY FAIRS—(Continued):				
TO STATE COMPTROLLER:				
TAX ON BETTING:				
Tax on Betting—(Forward)	$ 167,384.24			
Maryland State Fair and Agricultural Society of Baltimore County—Timonium:				
Tax on betting—1% on all over $500,000 and not over $1,000,000; 2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000—Total amount wagered $3,078,539.00	78,141.56			
Southern Maryland Agricultural Fair Association—Marlboro:				
Tax on betting—1% on all over $500,000 and not over $1,000,000; 2% on all over $1,000,000 and not over $1,500,000—4% on all over $1,500,000—Total amount wagered $3,373,287.00	89,931.48			
Total Tax on Betting at Fair Associations to State Comptroller for Disbursement—(One-half for use of State; One quarter for Counties and Baltimore City; and One quarter for Maryland State Fair Board		$ 335,457.28		
TOTAL DISBURSEMENTS TO STATE COMPTROLLER—COUNTY FAIRS			$ 447,389.63	
ONE MILE TRACKS:				
TO STATE COMPTROLLER:				
(License Fees, Tax on Betting and Half Breakage)			3,477,920.54	
HARNESS TRACKS:				
TO STATE COMPTROLLER:				
(License Fees and Tax on Betting)			471,577.64	
MISCELLANEOUS:				
TO STATE COMPTROLLER:				
(Owners, Trainers, Jockeys' License Fees—Agents, Jockey Agents, Assumed Names Registration Fees)			15,140.00	
TOTAL DISBURSEMENTS TO STATE COMPTROLLER—1949				$ 4,412,027.81
TOTAL OF ALL DISBURSEMENTS—1949				$ 4,414,527.81

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1949

OFFICE EXPENSE AND DISBURSEMENTS FROM BUDGET APPROPRIATION:			
Salaries:			
Commission	$ 9,883.34		
Office	10,498.68	$ 20,382.02	
Motor Vehicle—Repairs		60.75	
Travel and miscellaneous expense, Commission and secretary		3,365.07	
Telephone, telegraph, postage		780.52	
Printing		856.36	
Court expense, stenographic service, transcript of hearings		621.40	
Other expense—miscellaneous		464.98	
Office supplies, stationery		305.33	
Motor vehicle—supplies and accessories		343.04	
Motor vehicle—New Car		2,150.00	
Office equipment		806.43	
Premiums on bonds, insurance		1,648.60	
Subscriptions and dues		501.28	
TOTAL OFFICE EXPENSE AND DISBURSEMENTS			$ 32,285.78

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